

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF Forest City, IOWA

DUE: December 1, 2014

16209500200000

City Administrator/Clerk

305 North Clark St, P.O. Box 346

Forest City, IA 50436

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,033,222		2,033,222	1,918,780
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,033,222		2,033,222	1,918,780
Delinquent property taxes	0		0	
TIF revenues	516,646		516,646	527,156
Other city taxes	425,235	0	425,235	402,670
Licenses and permits	9,927	0	9,927	9,550
Use of money and property	18,582	0	18,582	12,000
Intergovernmental	640,680	0	640,680	1,702,903
Charges for fees and service	504,770	8,000,890	8,505,660	8,122,990
Special assessments	0	0	0	78,000
Miscellaneous	123,205	0	123,205	25,039
Other financing sources	3,535,654	180,000	3,715,654	1,629,433
Total revenues and other sources	7,807,921	8,180,890	15,988,811	14,428,521
Expenditures and Other Financing Uses				
Public safety	1,513,974	0	1,513,974	1,604,565
Public works	1,125,454	0	1,125,454	1,287,413
Health and social services	17,130	0	17,130	17,500
Culture and recreation	689,923	0	689,923	757,583
Community and economic development	617,487	0	617,487	720,276
General government	259,247	0	259,247	280,967
Debt service	729,224	0	729,224	729,774
Capital projects	0	0	0	10,000
Total governmental activities expenditures	4,952,439	0	4,952,439	5,408,078
Business type activities	0	7,347,023	7,347,023	7,469,900
Total ALL expenditures	4,952,439	7,347,023	12,299,462	12,877,978
Other financing uses, including transfers out	1,190,000	619,433	1,809,433	1,629,433
Total ALL expenditures/And other financing uses	6,142,439	7,966,456	14,108,895	14,507,411
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,665,482	214,434	1,879,916	-78,890
Beginning fund balance July 1, 2013	1,587,516	7,151,032	8,738,548	7,797,026
Ending fund balance June 30, 2014	3,252,998	7,365,466	10,618,464	7,718,136
Note - These balances do not include \$ 32,329 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 148,789 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 5,060,000	Other long-term debt	\$ 70,000	
Revenue debt	\$ 2,870,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,014,574	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/29/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Malcolm Tilberg		641	585-3574	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/3/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Forest City			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,085,414	407,340		540,468	0	0	2,033,222			2,033,222	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,085,414	407,340		540,468	0	0	2,033,222		T01	2,033,222	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,085,414	407,340		540,468	0	0	2,033,222			2,033,222	6
7	TIF revenues			516,646				516,646		T01	516,646	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	43,919	0	0	0	0	43,919	0	T19	43,919	13
14	Other local option taxes	0	381,316	0	0	0	0	381,316	0	T09	381,316	14
15	TOTAL OTHER CITY TAXES	0	425,235	0	0	0	0	425,235	0		425,235	15
16	Section B - LICENSES AND PERMITS	9,927	0	0	0	0	0	9,927	0	T29	9,927	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,792	0	0	0	0	0	11,792	0	U20	11,792	18
19	Rents and royalties	6,790	0	0	0	0	0	6,790	0	U40	6,790	19
20	Other miscellaneous use of money and property		0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	18,582	0	0	0	0	0	18,582	0		18,582	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	71,918	0	0	0	0	0	71,918	0	B89	71,918	27
28	Community development block grants	0	3,734	0	0	0	0	3,734	0	B50	3,734	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	71,918	3,734	0	0	0	0	75,652	0		75,652	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		414,492					414,492		C46	414,492	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	450	0	0	0	0	0	450	0	C89	450	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	450	414,492	0	0	0	0	414,942	0		414,942	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	18,000	0	0	0	0	0	18,000	0	D89	18,000	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	62,086	0	0	0	0	0	62,086	0	D89	62,086	66
67	Paramedics	70,000	0	0	0	0	0	70,000	0	D89	70,000	67
68	Airport	0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	150,086	0	0	0	0	0	150,086	0		150,086	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	222,454	418,226	0	0	0	0	640,680	0		640,680	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	440,153	A91	440,153	73
74	Sewer	0	0	0	0	0	0	0	706,014	A8Ø	706,014	74
75	Electric	0	0	0	0	0	0	0	6,311,643	A92	6,311,643	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport		0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	422,139	0	0	0	0	0	422,139	0	A81	422,139	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	6,466	0	0	0	0	0	6,466	0	A94	6,466	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	543,080	A80	543,080	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	4,130	0	0	0	0	0	4,130	0	A03	4,130	98
99	Library charges	4,596	0	0	0	0	0	4,596	0	A89	4,596	99
100	Park, recreation, and cultural charges	67,439	0	0	0	0	0	67,439	0	A61	67,439	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	504,770	0	0	0	0	0	504,770	8,000,890		8,505,660	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	62,950	0	0	0	0	0	62,950	0	U99	62,950	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	4,546	0	0	0	0	0	4,546	0	U11	4,546	110
111	Fines	12,786	0	0	0	0	0	12,786	0	U30	12,786	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify		0	0	0	0	0	0	0		0	113
114	Protective Services - Leland	7,198	0	0	0	0	0	7,198	0		7,198	114
115	Reimbursements	18,700	0	0	0	0	0	18,700	0		18,700	115
116	Business Loan Repayments	17,025	0	0	0	0	0	17,025	0		17,025	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	123,205	0	0	0	0	0	123,205	0		123,205	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Forest City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,964,352	1,250,801	516,646	540,468	0	0	4,272,267	8,000,890		12,273,157	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	1,906,221	0	0	0	0	0	1,906,221	0	NR	1,906,221	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,553,500	0		75,933	0	0	1,629,433	180,000		1,809,433	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	3,459,721	0	0	75,933	0	0	3,535,654	180,000		3,715,654	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,424,073	1,250,801	516,646	616,401	0	0	7,807,921	8,180,890		15,988,811	132
133												133
134	Beginning fund balance July 1, 2013	1,434,967	218,649	-236,227	141,040	29,087	0	1,587,516	7,151,032		8,738,548	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	6,859,040	1,469,450	280,419	757,441	29,087	0	9,395,437	15,331,922		24,727,359	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	739,573	0	0	0	0	0	739,573		E62	739,573	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	402,430	0	0	0	0	0	402,430		E24	402,430	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	287,658	0	0	0	0	0	287,658		E32	287,658	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	84,238	0	0	0	0	0	84,238		E66	84,238	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	75	0	0	0	0	0	75		E32	75	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,513,974	0	0	0	0	0	1,513,974			1,513,974	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	506,067	0	0	0	0	0	506,067		E44	506,067	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	5,601	0	0	0	0	0	5,601		E44	5,601	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	53,060	0	0	0	0	0	53,060		E44	53,060	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	148,242	0	0	0	0	0	148,242		E01	148,242	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	391,430	0	0	0	0	0	391,430		E81	391,430	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	21,054	0	0	0	0	0	21,054		E89	21,054	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,125,454	0	0	0	0	0	1,125,454			1,125,454	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	17,130	0	0	0	0	0	17,130		E32	17,130	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	17,130	0	0	0	0	0	17,130			17,130	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	155,830	0	0	0	0	0	155,830		E52	155,830	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	4,000	0	0	0	0	0	4,000		E61	4,000	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	203,580	0	0	0	0	0	203,580		E61	203,580	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	244,681	0	0	0	8,661	0	253,342		E61	253,342	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	53,566	0	0	0	0	0	53,566		E03	53,566	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	19,605	0	0	0	0	0	19,605		E61	19,605	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	681,262	0	0	0	8,661	0	689,923			689,923	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	6,653	0	0	0	0	0	6,653		E89	6,653	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	73,280	91,984	444,878	0	0	0	610,142		E89	610,142	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	692	0	0	0	0	0	692		E50	692	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	80,625	91,984	444,878	0	0	0	617,487			617,487	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	112,774	0	0	0	0	0	112,774		E29	112,774	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	119,777	0	0	0	0	0	119,777		E23	119,777	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	4,946	0	0	0	0	0	4,946		E89	4,946	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	21,750	0	0	0	0	0	21,750		E31	21,750	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	259,247	0	0	0	0	0	259,247			259,247	176
177	Section G — DEBT SERVICE	0	0	0	729,224	0	0	729,224			729,224	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	729,224	0	0	729,224			729,224	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,677,692	91,984	444,878	729,224	8,661	0	4,952,439			4,952,439	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Forest City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								448,737	E91	448,737	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							694,467		E80	694,467	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							5,649,681		E92	5,649,681	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							554,138		E80	554,138	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Forest City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								7,347,023		7,347,023	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,677,692	91,984	444,878	729,224	8,661	0	4,952,439	7,347,023		12,299,462	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	1,190,000		0	0	0	1,190,000	619,433		1,809,433	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	1,190,000	0	0	0	0	1,190,000	619,433		1,809,433	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,677,692	1,281,984	444,878	729,224	8,661	0	6,142,439	7,966,456		14,108,895	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	187,466	0	28,217	0	0	215,683			215,683	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	20,426	0	20,426			20,426	266
267	Unassigned	0	0	-164,459	0	0	0	-164,459			-164,459	267
268	Total Governmental	0	187,466	-164,459	28,217	20,426	0	71,650			71,650	268
269	Proprietary								7,365,466		7,365,466	269
270	Total ending fund balance June 30, 2014	3,181,348	187,466	-164,459	28,217	20,426	0	3,252,998	7,365,466		10,618,464	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,859,040	1,469,450	280,419	757,441	29,087	0	9,395,437	15,331,922		24,727,359	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Forest City

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 2,360,691

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 705,000	29U 0	39U 90,000	49U 0	49U 0	49U 615,000	49U 0	I89 27,222		
3. Electric utility	19U 2,415,000	29U 0	39U 160,000	49U 0	49U 0	49U 2,255,000	49U 0	I92 109,158		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
10. Storm Water Revenue	19U 515,000	29U 0	39U 515,000	49U 0	49U 0	49U 0	49U 0	I89 6,803		
11. Capital Lease	19U 19,817	29U 0	39U 19,817	49U 0	49U 0	49U 0	49U 0	I89 726		
12. Essential Corp. Purpose	19U 3,320,000	29U 2,300,000	39U 560,000	49U 5,060,000	49U 0	49U 0	49U 0	I89 167,474		
13. Contract Payable	19U 80,000	29U 0	39U 10,000	49U 0	49U 0	49U 0	49U 70,000	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	7,054,817	2,300,000	1,354,817	5,060,000	0	2,870,000	70,000	311,383		

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 200,291,487	x .05 = \$ 10,014,574

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 0	\$ 0	0	10,799,582	10,799,582	
REMARKS						V98